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FINANCE DEPARTMENT

NOTIFICATION

The 1st August, 2023

S.R.O. No. 506/2023.— In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 6841-FIN-CT1-TAX-0005/2023, dated the 2nd March, 2023 published in the Extraordinary issue No.530 of the *Odisha Gazette*, dated the 2nd March, 2023 bearing **S.R.O. No. 116/2023**, namely:—

In the said notification, -

A. in Schedule I –2.5%,

(i) after serial number 99A and entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after serial number 108 and entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after serial number 156A and entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag";

(iv) after serial number 218A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II—6%, against serial number 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;

C. in Schedule III—9%,

- (i) against serial number 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;
- (ii) against serial number 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall be deemed to have come into force with effect from the dated 27th day of July, 2023.

[No.21514—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government